

APPLICATION FOR UNITED STATES LETTERS PATENT**Declaration and Power of Attorney**

As a below named inventor, I declare that:

my residence, post office address and citizenship are as stated next to my name; I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the invention which is described and which is claimed in the specification, entitled:

METHODS AND SYSTEMS FOR COLLECTING AND PAYING
TAXES ON CONTENTS DELIVERED OVER A NETWORK

The specification is attached hereto.

I have reviewed and understand the contents of said specification, including claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulation, Section 1.56(a).

I claim foreign priority benefits under Title 35 United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

COUNTRY	APPLICATION NUMBER	DATE (day, month, year)	PRIORITY CLAIMED
Japan	2000-161820	31, 05, 2000	yes <input checked="" type="checkbox"/> no <input type="checkbox"/>
Japan	2000-176167	12, 06, 2000	yes <input checked="" type="checkbox"/>
Japan	2000-291561	26, 09, 2000	yes <input checked="" type="checkbox"/> no <input type="checkbox"/>

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I appoint the following attorneys to prosecute this application and to transact all business in the U.S. Patent & Trademark Office connected therewith: Stephen H. Frishauf, Reg. No. 16,233; Leonard Holtz, Reg. No. 22,974; Herbert H. Goodman, Reg. No. 17,081; Thomas Langer, Reg. No. 27,264; Marshall J. Chick, Reg. No. 26,853; Walter J. Baum, Reg. No. 20,641; and Richard S. Barth, Reg. No. 28,180.

CORRESPONDENCE AND CALLS TO:

FRISHAUF, HOLTZ, GOODMAN, LANGER & CHICK, P.C.
767 Third Avenue - 25th Floor Tel.: (212) 319-4900
New York, New York 10017 Fax.: (212) 319-5101

INVENTOR: SIGNATURE**DATE****RESIDENCE AND POST OFFICE ADDRESS**

Sign: <i>Yoshiyuki Murata</i>	Date: May 22, 2001	A-204, 2-5-10, Shin-machi, Ome-shi, Tokyo, Japan
Type: Yoshiyuki MURATA	Citizen of: Japan	
Sign:	Date:	
Type:	Citizen of:	
Sign:	Date:	
Type:	Citizen of:	